

Secretary of tax
commission.

(b) The tax commission shall elect a secretary who shall keep minutes of meetings of the commission; but in joint meetings of the board of county commissioners and the tax commission, the secretary to the board of county commissioners shall serve as secretary and provide a copy of the minutes to the tax commission.

Provision for de-
partments of tax
assessment and
tax collection.

(c) The function of the Tax Supervisor for Randolph County shall be executed through a department of tax assessment and a department of tax collection, which departments shall function according to the Machinery Act of North Carolina, Chapter 310, of the Public Laws of 1939 (Subchapter II of Chapter 105 of the General Statutes of 1943), as amended and as same may be further amended in the future, and other general or special acts applicable to Randolph County.

Tax collector, ap-
pointment; re-
ports.

(d) The tax collector shall be appointed by the tax commission and all reports of his activities as tax collector shall be made in duplicate, one of which shall be filed with the board of county commissioners and one with the tax commission at such times as shall be determined by said commission. The tax collector is hereby given all of the powers, duties and responsibilities of county tax collector and of sheriffs with respect to the collection of taxes under the provisions of the general law or any special act applicable to Randolph County. The department of tax collection shall be charged with all assessments made by the department of tax assessment by formal action of the tax commission; and all corrections of assessments, so charged to the department of tax collection, shall require formal release by the tax commission. All corrections made by formal release shall be reported to the county auditor and/or county accountant as the county board of commissioners may require.

Powers and du-
ties.

Deposit of money
collected.

(e) The tax collector and/or a bonded subordinate shall on each business day, deposit to the credit of Randolph County in a banking depository designated by the board of county commissioners any and all money and taxes collected during the preceding business day belonging to Randolph County.

Reports by Tax
Commission.

SEC. 5. The tax commission shall make all reports to the county board of commissioners as it may require.

Transfer of tax
records to Tax
Commission.

SEC. 6. All records of delinquent taxes and current assessment records, together with all office supplies and equipment for assessment purposes, are hereby transferred to the tax commission.